

## AMENDMENTS TO THE SPECIFICATION

Amend the paragraph at page 6, lines 9-15, as follows:

(Currently Amended) The degree of polymerization of PVA is preferably at least 1000 from the standpoints of reduction in the elution amount of PVA and the strength of a PVA film, and more preferably at least 1500, further preferably at least 2000, and particular, most preferably at least 2500, from the standpoint of polarization characteristic. The upper limit of degree of polymerization of PVA is preferably at ~~least~~ most 8000, and more preferably at ~~least~~ most 6000.

Amend the paragraph at page 6, lines 20-26, as follows:

(Currently Amended) It is important to wash, with water or hot water, PVA in the form of tip before a process of preparing a PVA solution for film formation or water-containing PVA described below, to ~~preliminarily~~ preliminarily remove PVA which tends to be eluted. The water or hot water used for washing may also contain an organic solvent, plasticizer and surfactant such as acetic acid, methanol, glycerin, and the like, in an amount which does not lose the object of the present invention.

Amend the paragraph at page 8, lines 7-18, as follows:

(Currently Amended) For producing a PVA film using PVA tips washed ~~preliminaryly~~ preliminarily, a PVA solution prepared by dissolving PVA tips in a solvent is subjected to a casting film formation method, wet film formation method (discharging into a poor solvent), gel film formation method ( a PVA aqueous solution is once cooled and gelled, then, water is removed by extraction to obtain a PVA film), and a combination method thereof, or a melt extrusion film formation in which water-containing PVA prepared by allowing PVA tips to contain water (may also contain an organic solvent and the like) is melt-extruded, and other methods can be used. Of the, the casting film formation method and melt extrusion film formation method are preferable since an excellent polarization film is obtained.

Amend the paragraph at page 8, lines 19-26, as follows:

(Currently Amended) Examples of the solvent for dissolving PVA tips washed ~~preliminaryly~~ preliminarily used in producing a PVA film include dimethylsulfoxide, dimethylformamide, dimethylacetamide, N-methylpyrrolidone, ethylene glycol, glycerin, diglycerin, propylene glycol, diethylene glycol, triethylene glycol, tetraethylene glycol, trimethylolpropane, ethylenediamine, diethylenetriamine, water and the like, and one or more of them can be used. Among them, water, dimethylsulfoxide, or a mixed solvent of water and dimethylsulfoxide is suitably used.